PLEASE NOTE: Legislative Information *cannot* perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§90 is enacted to read:

90. Qualified snowmobile trail grooming equipment. Sales to incorporated nonprofit snowmobile clubs of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.'

## **SUMMARY**

This amendment removes the provision referencing a capital equipment grants program administered by the Department of Conservation, Bureau of Parks and Lands and limits the sales and use tax exemption to equipment used by nonprofit snowmobile clubs directly and exclusively for the grooming of snowmobile trails.